

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	:	
	:	Chapter 11
RESIDENTIAL CAPITAL, LLC, <i>et al.</i> ,	:	
	:	Case No. 12-12020 (MG)
	:	
Debtors.	:	Jointly Administered

**CERTIFICATION UNDER GUIDELINES FOR PROFESSIONALS IN RESPECT
OF FIRST INTERIM APPLICATION OF MORRISON COHEN LLP FOR
ALLOWANCE OF INTERIM COMPENSATION FOR PROFESSIONAL
SERVICES RENDERED AND EXPENSES INCURRED DURING THE PERIOD
MAY 14, 2012 THROUGH AUGUST 31, 2012**

Pursuant to the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 24, 1991 and amended April 21, 1995 (together, the “Local Guidelines”), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “U.S. Trustee Guidelines” and, together with the Local Guidelines, the “Guidelines”), the undersigned, a partner with the firm Morrison Cohen LLP (“MoCo”), counsel to the Independent Directors (the “Independent Directors”) of Residential Capital, LLC (together with its affiliated debtors and debtors in possession in the above-captioned cases “ResCap” or the “Debtors”), hereby certifies with respect to MoCo’s first application for allowance of interim compensation for services rendered and for reimbursement of expenses, dated October 19, 2012, (the “Application”), for the period May 14, 2012 through and including August 31, 2012 (the “Fee Period”) as follows:

1. I am the professional designated by MoCo in respect of compliance with the Guidelines.

2. I make this certification in support of the Application, for interim compensation and reimbursement of expenses for the Fee Period, in accordance with the Local Guidelines.

3. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application.
- b. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines.
- c. Except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by MoCo and generally accepted by MoCo's clients.
- d. In providing a reimbursable service to the Independent Directors, MoCo does not make a profit on that service, whether the service is performed by MoCo in-house or through a third party.

4. In respect of section B.2 of the Local Guidelines, I certify that MoCo has provided statements of MoCO's fees and disbursements accrued by serving monthly statements in accordance with the Compensation Order (as defined in the Application) except that completing reasonable and necessary internal accounting and review procedures have, at times, precluded filing fee statements within the time periods established in the Compensation Order.

5. In respect of section B.3 of the Local Guidelines, I certify that copies of the Application are being provided to (a) the Debtors, (b) counsel for the Debtors, (c) counsel for the Committee, and (d) and the Office of the United States Trustee.

Dated October 19, 2012
New York, New York

MORRISON COHEN LLP

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